

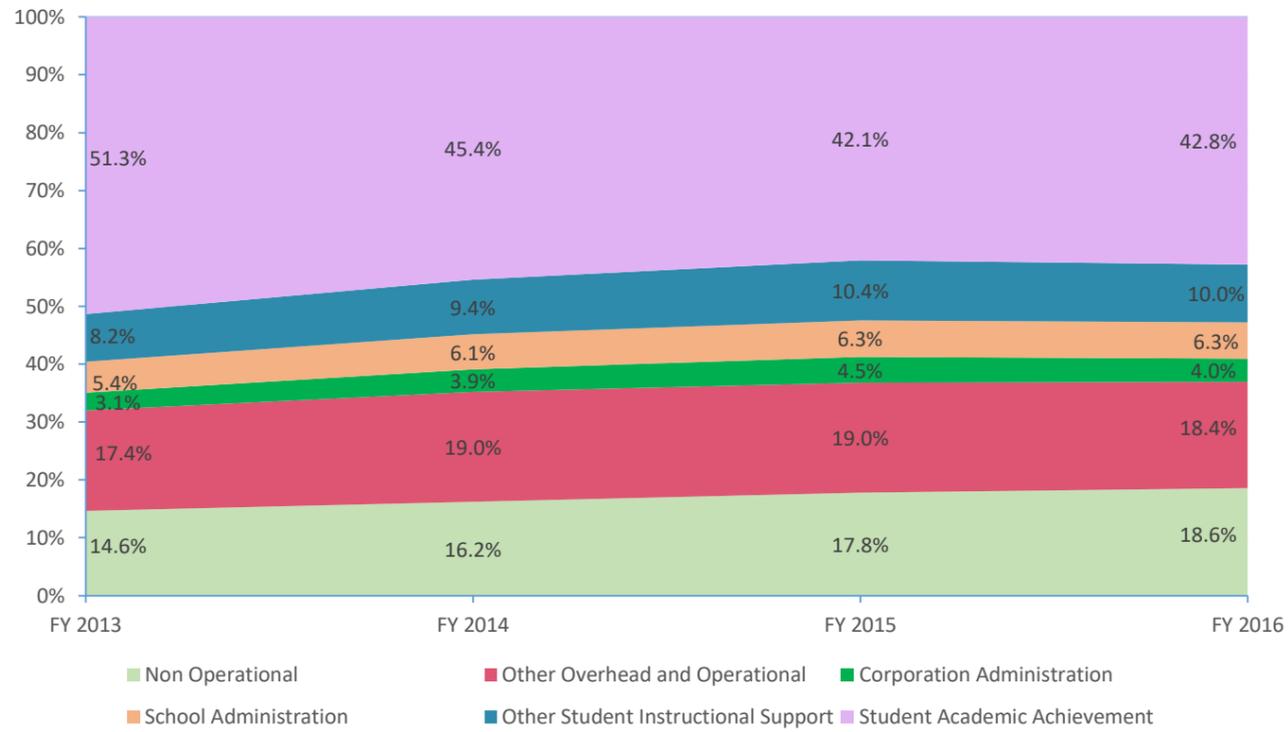
School Corporation Expenditures by Account
Biannual Financial Report Data
Union Co-Clg Corner Joint Sch Dist (7950)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,288,059	57.3%	\$9,570,865	51.9%	\$9,944,797	51.3%	\$8,333,484	45.4%	\$7,653,365	42.1%	\$7,758,084	42.8%
Student Instructional Support	\$1,983,299	11.1%	\$1,957,808	10.6%	\$2,633,075	13.6%	\$2,845,800	15.5%	\$3,034,320	16.7%	\$2,948,749	16.3%
Total	\$12,271,358	68.4%	\$11,528,673	62.5%	\$12,577,872	64.9%	\$11,179,283	60.9%	\$10,687,685	58.7%	\$10,706,833	59.1%

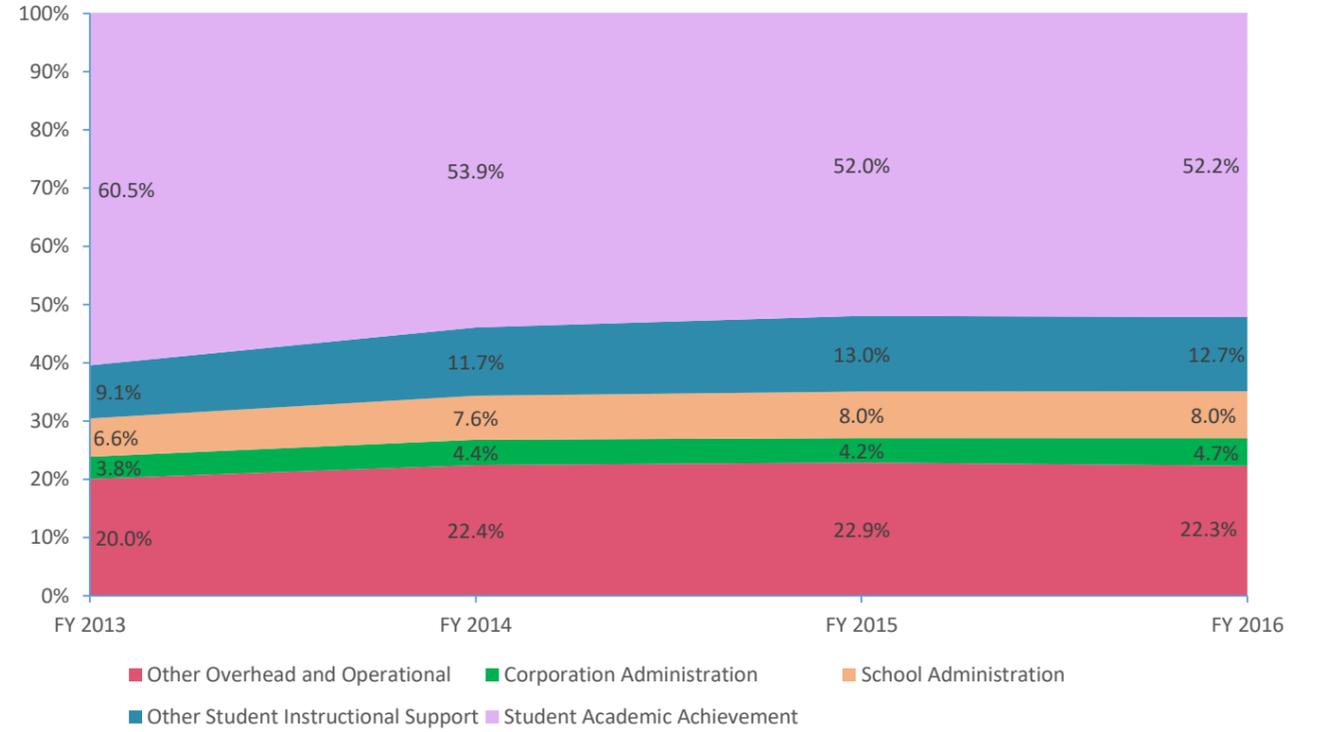
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,308,928	18.4%	\$3,733,855	20.3%	\$3,957,251	20.4%	\$4,201,252	22.9%	\$4,270,143	23.5%	\$4,056,519	22.4%
Non Operational	\$2,367,408	13.2%	\$3,174,095	17.2%	\$2,835,263	14.6%	\$2,977,106	16.2%	\$3,236,595	17.8%	\$3,367,549	18.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,676,336	31.6%	\$6,907,950	37.5%	\$6,792,515	35.1%	\$7,178,358	39.1%	\$7,506,738	41.3%	\$7,424,068	40.9%

Grand Total	\$17,947,694	\$18,436,623	\$19,370,387	\$18,357,642	\$18,194,423	\$18,130,902
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Union Co-Clg Corner Joint Sch Dist (7950)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$5,181	\$170,637	\$294,752	\$253,293	4788.7%	48.4%	-14.1%
11100	Regular Programs	Elementary	\$2,247,692	\$2,888,498	\$2,411,338	\$2,424,862	7.9%	-16.1%	0.6%
11200	Regular Programs	Middle/Junior High	\$1,000,937	\$1,166,548	\$1,111,528	\$1,097,414	9.6%	-5.9%	-1.3%
11300	Regular Programs	High School	\$1,294,519	\$1,785,219	\$1,749,247	\$1,753,572	35.5%	-1.8%	0.2%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$66,486	\$71,040	NA	NA	6.9%
11410	Regular Programs	Vocational Education - Agriculture A	\$0	\$24,657	\$76,088	\$48,724	NA	97.6%	-36.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$0	\$22,792	\$74,061	\$72,450	NA	217.9%	-2.2%
11480	Regular Programs	Vocational Education - Industrial Education A	\$0	\$0	\$580	\$0	NA	NA	-100.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$9,311	\$33,906	\$0	\$0	-100.0%	-100.0%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$14,706	\$0	NA	NA	-100.0%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$303,932	\$279,750	\$149,074	\$142,072	-53.3%	-49.2%	-4.7%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$53,552	\$72,506	\$0	\$0	-100.0%	-100.0%	NA
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$154,194	\$88,277	\$69,491	\$101,593	-34.1%	15.1%	46.2%
12330	Special Programs	Physical Impairment - Visual Impairment	\$33,592	\$38,436	\$60,850	\$34,698	3.3%	-9.7%	-43.0%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$36,613	\$22,886	\$50,120	\$37,940	3.6%	65.8%	-24.3%
12350	Special Programs	Physical Impairment - Homebound	\$12,229	\$9,724	\$2,979	\$2,446	-80.0%	-74.8%	-17.9%
12410	Special Programs	Emotional Disabilities - Full Time	\$292,218	\$384,513	\$46,723	\$55,954	-80.9%	-85.4%	19.8%
12510	Special Programs	Culturally Different - Communication Disorders	\$148,923	\$415,130	\$59,168	\$61,789	-58.5%	-85.1%	4.4%
12610	Special Programs	Learning Disability	\$563,118	\$752,955	\$112,475	\$118,112	-79.0%	-84.3%	5.0%
12710	Special Programs	Equal Opportunity At Risk	\$49,476	\$54,496	\$68,407	\$69,747	41.0%	28.0%	2.0%
12810	Special Programs	Special Education Preschool	\$232,245	\$130,620	\$173,767	\$119,131	-48.7%	-8.8%	-31.4%
14100	Summer School Programs	Elementary	\$2,246	\$8,201	\$0	\$0	-100.0%	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$4,947	\$7,404	\$5,118	\$5,132	3.7%	-30.7%	0.3%
14300	Summer School Programs	High School	\$30,261	\$31,966	\$18,760	\$20,993	-30.6%	-34.3%	11.9%
16100	Remediation	Remediation Testing	\$69,272	\$63,854	\$13,407	\$13,744	-80.2%	-78.5%	2.5%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$229,139	\$137,481	\$261,255	\$227,616	-0.7%	65.6%	-12.9%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$459,585	\$365,795	\$0	\$11,278	-97.5%	-96.9%	NA
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$0	\$5,432	\$0	\$0	NA	-100.0%	NA
18000	Category not Specified	Payments to Gov. Units Outside State	\$0	\$0	\$152,721	\$166,178	NA	NA	8.8%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$263	\$600	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$129,942	\$165,423	\$108,018	\$119,025	-8.4%	-28.0%	10.2%
22230	Instruction	Library/Media Services - Audiovisual	\$2,368	\$584	\$1,420	\$2,716	14.7%	364.7%	91.3%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$239,529	\$332,327	\$343,834	\$512,633	114.0%	54.3%	49.1%
22360	Instruction	Instruc. Related Tech. - Network Support	\$17,965	\$0	\$0	\$0	-100.0%	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$119,967	\$27,970	\$56,120	\$121,098	0.9%	333.0%	115.8%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$77,713	\$82,280	\$100,871	\$92,835	19.5%	12.8%	-8.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$800,568	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$8,621,497	\$9,570,865	\$7,653,365	\$7,758,084	-10.0%	-18.9%	1.4%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$122,238	\$151,470	\$181,166	\$186,997	53.0%	23.5%	3.2%
21320	Students	Health Services - Medical Services	\$2,518	\$2,373	\$5,152	\$4,243	68.5%	78.8%	-17.6%
21340	Students	Health Services - Nurse Services	\$105,720	\$130,025	\$136,790	\$148,079	40.1%	13.9%	8.3%
21390	Students	Health Services - Other Health Services	\$92,509	\$35,163	\$0	\$0	-100.0%	-100.0%	NA
21420	Students	Psychological Services - Psychological Testing	\$196,378	\$181,718	\$336,926	\$384,143	95.6%	111.4%	14.0%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$24,920	\$501,661	\$543,745	NA	2082.0%	8.4%
21610	Students	Occ. Therapy Related Services - Service Area Direction	\$0	\$656	\$0	\$0	NA	-100.0%	NA
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$63,132	\$94,135	\$100,915	NA	59.8%	7.2%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$38,226	\$42,496	\$47,871	NA	25.2%	12.6%
21810	Students	Special Ed. Administration - Service Area Direction	\$360,981	\$409,489	\$589,265	\$395,516	9.6%	-3.4%	-32.9%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$351	\$0	\$0	\$0	-100.0%	NA	NA
24100	School Administration	Office of The Principal	\$635,323	\$826,364	\$1,044,284	\$1,031,199	62.3%	24.8%	-1.3%
24900	School Administration	Other Support Services - School Admin.	\$80,148	\$94,271	\$102,445	\$106,041	32.3%	12.5%	3.5%
Student Instructional Support Total			\$1,596,166	\$1,957,808	\$3,034,320	\$2,948,749	84.7%	50.6%	-2.8%

School Corporation Expenditures by Account
Biannual Financial Report Data
Union Co-Clg Corner Joint Sch Dist (7950)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$29,675	\$42,786	\$65,590	\$67,501	127.5%	57.8%	2.9%
23150	General Administration	Board of Education - Legal Services	\$16,333	\$34,852	\$11,696	\$5,461	-66.6%	-84.3%	-53.3%
23160	General Administration	Board of Education - Promotion Expenses	\$4,910	\$2,929	\$3,360	\$2,060	-58.0%	-29.7%	-38.7%
23210	General Administration	Executive Administration - Office of The Superintendent	\$294,723	\$466,100	\$424,844	\$462,264	56.8%	-0.8%	8.8%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$17,737	\$1,089	\$2,426	\$1,716	-90.3%	57.6%	-29.3%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$351	\$629	\$300	\$122	-65.3%	-80.6%	-59.3%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$4,579	\$11,865	\$10,101	\$8,925	94.9%	-24.8%	-11.6%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$213,401	\$51,382	NA	NA	-75.9%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$12,917	\$81,981	\$125,396	NA	870.8%	53.0%
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$16,000	\$0	\$0	NA	-100.0%	NA
25940	Central Services	Other Supp. Serv. Cent. Serv. - Settlements	\$0	\$2,500	\$0	\$0	NA	-100.0%	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$159,956	\$148,859	\$81,227	\$83,593	-47.7%	-43.8%	2.9%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$904,044	\$1,279,354	\$1,417,876	\$1,315,264	45.5%	2.8%	-7.2%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$6,431	\$58,352	\$50,208	\$45,711	610.8%	-21.7%	-9.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$60,005	\$23,727	\$37,900	\$7,659	-87.2%	-67.7%	-79.8%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$356	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$2,133	\$924	\$0	\$0	-100.0%	-100.0%	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$50	\$0	\$77	\$77	54.0%	NA	0.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$186,166	\$84,655	\$82,465	\$73,894	-60.3%	-12.7%	-10.4%
27010	Student Transportation	Service Area Direction	\$28,888	\$44,814	\$57,776	\$58,475	102.4%	30.5%	1.2%
27100	Student Transportation	Vehicle Operation	\$96,608	\$234,108	\$533,503	\$519,127	437.4%	121.7%	-2.7%
27200	Student Transportation	Monitoring Services	\$15,462	\$32,145	\$41,026	\$42,294	173.5%	31.6%	3.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$85,656	\$94,418	\$170,403	\$148,328	73.2%	57.1%	-13.0%
27400	Student Transportation	Purchase of School Buses	\$52,068	\$55,538	\$162,378	\$174,326	234.8%	213.9%	7.4%
27500	Student Transportation	Insurance on Buses	\$5,880	\$9,966	\$5,712	\$16,363	178.3%	64.2%	186.5%
27700	Student Transportation	Contracted Transportation Services	\$375,962	\$295,335	\$0	\$0	-100.0%	-100.0%	NA
27910	Student Transportation	Bus Driver Training	\$0	\$595	\$646	\$0	NA	-100.0%	-100.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$556,565	\$778,449	\$815,248	\$846,582	52.1%	8.8%	3.8%
31900	Food Services Operations	Other Food Services	\$0	\$950	\$0	\$0	NA	-100.0%	NA
Overhead and Operational Total			\$2,904,536	\$3,733,855	\$4,270,143	\$4,056,519	39.7%	8.6%	-5.0%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$114,488	\$120,667	\$132,454	\$135,815	18.6%	12.6%	2.5%
33600	Category not Specified	Nonpublic School Pupil Services	\$0	\$0	\$27,185	\$14,270	NA	NA	-47.5%
33930	Other Community Services	Latch Key Kid Program	\$4,000	\$0	\$0	\$0	-100.0%	NA	NA
33990	Other Community Services	Other	\$958	\$313	\$0	\$0	-100.0%	-100.0%	NA
43000	Category not Specified	Professional Services	\$1,100	\$11,195	\$0	\$0	-100.0%	-100.0%	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$141,160	\$519,783	\$614,647	\$748,422	430.2%	44.0%	21.8%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$46,880	\$0	\$0	NA	-100.0%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$88,053	\$64,650	\$48,636	\$52,590	-40.3%	-18.7%	8.1%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$184,563	\$191,314	\$145,894	\$118,150	-36.0%	-38.2%	-19.0%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$14,170	\$0	\$0	NA	-100.0%	NA
51100	Principal on Debt	Bonds	\$65,345	\$135,182	\$132,084	\$133,082	103.7%	-1.6%	0.8%
51400	Principal on Debt	School Bus Loans	\$0	\$167,339	\$0	\$0	NA	-100.0%	NA
52200	Interest on Debt	Temporary Loans	\$2,549	\$16,511	\$2,626	\$0	-100.0%	-100.0%	-100.0%
53100	Lease Rental	Buildings-Principal	\$1,732,138	\$1,886,093	\$2,028,942	\$2,165,221	25.0%	14.8%	6.7%
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$104,128	\$0	NA	NA	-100.0%
60700	Category not Specified	Scholarships	\$500	\$0	\$0	\$0	-100.0%	NA	NA
Non Operational Total			\$2,334,854	\$3,174,095	\$3,236,595	\$3,367,549	44.2%	6.1%	4.0%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$103,881	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Union Co-Clg Corner Joint Sch Dist (7950)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26491 - SIS NA PERF - 2007 Account Code	\$24,306	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA PERF - 2007 Account Code	\$48,080	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA PERF - 2007 Account Code	\$2,259	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$470,052	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$110,618	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$90,691	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$8,687	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$19,756	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$3,889	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$3,152	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$485	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$1,050,720	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$243,109	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$259,431	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$20,665	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$4,970	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$988	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$864	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$123	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$17,181	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$4,223	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$2,174	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$335	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,490,641	\$0	\$0	\$0	NA	NA	NA